The Office of External Audits provides audit services throughout the life cycle of contracts. These services include reviews of:

- Contractors' accounting system.
- Pricing proposals.
- Interim incurred costs for cost reimbursable contracts.
- Final incurred costs for cost reimbursable contracts.
- Indirect cost rates.
- Requests or claims for equitable adjustments.
- Termination for convenience settlement proposals.

Requesting Audits From OIG

All requests for final audits of incurred costs, audits of claims for equitable adjustment, termination settlement proposals, and other contractor claims must be submitted to the OIG's Director of External Audits. You may also request audits of pricing proposals, interim incurred costs, and overhead reviews from the OIG, although bureaus and offices usually submit such requests to the Defense Contract Audit Agency (DCAA) or contract out for such services.

Please provide all information in the <u>Request for Contract Audit form</u>. If we cannot perform the audit, we will let you know within 10 business days that you should seek assistance from DCAA or non-Federal auditors (please notify the OIG's Director of External Audits when you contract with non-Federal auditors).

Requesting Audits Directly From DCAA

DCAA's mission includes providing contract audit services to non-DOD Federal agencies on a reimbursable basis. Requests to DCAA for audit services must be made in writing and copied to the OIG's Director of External Audits. A request sent to DCAA must include your name and address as requestor, as well as those of the contractor; the contract, solicitation, or cooperative agreement number; the type of contract awarded or proposed; and the reason the audit is needed. The request should also instruct DCAA to send copies of the final report to the requestor, the Department's Internal Control and Audit Follow-up Official, and the OIG's Director of External Audits.